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Women in the French accountancy profession: the test of the labyrinth

Ioana LUPU

GREG – CRC, Conservatoire National des Arts et Métiers (Paris)

Académie d'Etudes Economiques (Bucarest)

Abstract:

Purpose – Our paper seeks to reveal the mechanisms fostering women's scarcity in top positions in the French accounting firms. A subsequent purpose of the paper is to explore women's professional trajectories and to show that despite the existing constraints, women do have a certain degree of influence on shaping their professional identities.

Design/methodology/approach – From 27 interviews with male and female accountants, we seek to explore women's personal trajectories as they grapple to stay on the narrow path, to balance career and personal aspirations.

Findings – This paper makes a contribution in two main ways. Firstly, using Eagley and Carli's (2007) metaphor of a labyrinth illustrates the obstacles for French women public accountants right from the early days of their intended career paths showing how the career path is influenced by organizational factors as well as by individual factors. We contend that, in spite of the recurring obstacles women nonetheless seem to have a certain degree of influence on the shaping of their own lives. Secondly, the paper begins to explore exit points and alternative destinations for women accountants.

Originality/value – The originality of this study resides in the fact that we included in this study middle sized and small accounting firms, whereas the gender studies in accounting have been concerned almost exclusively with Big Four firms. We did this in order to emphasize the continuity of woman's trajectories as they travel from one firm to another or even leave the profession.

Keywords: feminization, accountancy profession, labyrinth, organizational level; portray

Working paper. Please do not quote without the author's permission.

Introduction

The gender relationships in the accounting profession began to be scrutinized in the Anglo-Saxon journals at the end of the 1980's (Crompton, 1987; Hopwood, 1987; Tinker and Neimark, 1987; Pillsbury et al., 1989; Trapp et al., 1989), but it is not until recently that French researchers in accounting tackled the subject (Dambrin and Lambert, 2008; Dambrin and Lambert, 2006). Additionally, not even the French sociologists of professions paid attention to the study of gender relationships in the accountancy profession, though they were extremely active in studying other professions such as lawyers, physicians or architects¹. This could be explained perhaps by the fact that the French accountancy profession is less visible than these other public professions, its clients being corporations, and its size being smaller.

The French accountancy profession developed later and at slower pace than in other European countries because of excessive centralization and mistrust toward free initiative (Bocqueraz, 2000). Thus, it was not until 1942, under the Vichy regime, that the *Ordre des Experts-Comptables et des comptables agréés*², was established. Unlike the accountancy profession in the UK which consists of six main bodies each issuing their own qualifications, there are only two professional bodies in France, namely the national accountancy body, the *Ordre des Experts-Comptables (OEC)* which falls under the jurisdiction of the Ministry of Finance, and the national auditing body, the *Compagnie Nationale des Commissaires aux Comptes (CNCC)*, which falls under the Ministry of Justice. Accordingly, auditing and accounting in France are treated as different activities and regulated by different bodies.

The *Ordre des Experts-Comptables (OEC)* has a membership of about 18 500, with women representing only about 18% of the total and the *Compagnie Nationale des Commissaires aux Comptes (CNCC)* about 15 000 with women representing around 16%³. For comparison, the Institute of Chartered Accountants in England and Wales (ICAEW) has about 130 000 members and 9 000 trainees, and women represent about 23% (ICAEW, 2007); and, as of August 2006, out of the 330 525 regular members of the American Institute of Certified Public Accountants, 133 379 were working in public accounting and around 158 000 were employed in industry or by the Government (Ramirez, 2009). This huge difference between the sizes of the two professions can be explained by the fact that neither the accountants working in enterprises, nor those employed by the government can register with the OEC.

Although the practice of accounting was never officially banned for women in France as it happened in England, women public accountants used to be very rare. It was only in 1968 that the number of women newly enrolled in the profession surpassed ten. The 1970s are decisive in the history of women's accession to professions and they also represent the moment of a break through from the rule of the biology with the generalization of the birth control (Schweitzer, 2009). Moreover, until 1965, French women needed the permission of their husbands to exercise a profession and even if in the years before the repeal of this interdiction had become formal, the public image of women as persons capable of self-determination was seriously impaired.

¹ This understudy is not specific of the French context as Hanlon (1994, p. 82) observes: "sociology has never been enthusiastic in its examination of the work of accountants".

² After the 1995 reform, the category of *comptables agréés*, less qualified, disappeared, the professional body being now called *Ordre des Experts-Comptables (OEC)*.

³ It is worth of notice that about 85% of the auditors are also registered public accountants.

It was not until the 1980s that the situation of women accountants began to improve, triggered by more profound social changes and with women entering the public professions in great numbers. The percentage of women in French accountancy has slowly increased recently, from 9% in the early 1980s (Hantrais, 1995) to about 18% today; thus, women traded the status of tokens⁴ for the status of minority. This new status means also the potential to form coalitions and to influence the group culture (Kanter, 1997). Yet, compared with other French professions, the feminization process is seriously behind and advances at a slower pace. For example, the proportion of females in 2005 was 47.3% for lawyers, 38% for physicians and 17.6% for architects (Lapeyre, 2006, p. 89). At the same time, women represented less than 17% of accountancy professionals.

Additionally, the profession is confronted with a severe aging population, as 50% of public accountants are more than 50 years old (CSOEC, 2006) and there is a shortage of qualified labor. As a consequence, assuring the continuity of the profession becomes a challenge for the future and women, currently under-represented, will undoubtedly constitute an important reservoir (Ioan and Lezan, 2008).

In giving direct access to the representation of women and their experiences through the insights of semi-structured interviews conducted with women trainees and public accountants, a study like the present one becomes an instrument to give voice to the silenced and a contribution to the panorama of gender studies in accounting. The originality of this study resides in the fact that we also interviewed men accountants as

both sexes need to be invoked in developing capacities to reflect critically about the gendered nature of society – and how dominant forms of masculinities and feminities constrain our identities and pre-structure our orientations behind our backs (Alvesson and Billing, 1997, p. 227).

Additionally, we include in this study middle-sized and small accounting firms, whereas gender studies in accounting have been concerned almost exclusively with Big Four firms.

Our paper seeks to reveal the mechanisms fostering women's scarcity in top positions in the French accounting firms. A subsequent purpose of the paper is to explore women's professional trajectories and to show that despite the existing constraints, women do have a certain degree of influence on shaping their professional identities. In doing this we lean on the explanatory power of the labyrinth metaphor to shed light on women's organizational careers.

While present research focuses on Big Fours firms, we are also making extensive use of the interviews of women in other types of firms with the purpose to emphasize the continuity of woman's trajectories as they travel from one firm to another or even leave the profession.

The paper is structured as follows: the first part represents a short review of the metaphors used to explain women's scarcity in top positions; the second part proposes that the labyrinth metaphor should be used instead of the glass ceiling as more appropriate to account for women's scarcity in the accounting profession; the third part introduces the research methodology, and a fourth part explores the main obstacles determining an erosion of the number of women in competition for the top positions and presents some dubious tracks women are sometimes tempted to follow in order to achieve work-life balance. A discussion is eventually provided to analyze the implications of our results concerning the use of the labyrinth metaphor and to

⁴ Kanter (1977) used the word tokens to refer to the relatively few women given prominent positions in a particular occupational setting. Tokens are often treated as symbols or representatives of the marginal social group to which they belong.

propose a possible explanation for the ambiguity of the glass ceiling observed by Dambrin and Lambert (2008).

1. Explaining women's scarcity by using metaphors

A metaphor, perhaps the most well-known figurative expression, explains a less known term by connecting it to one better known.

In order to evoke in readers an image of something they have not seen, this image must be connected to something they have already seen, and *tropes* – figures of speech – are the linguistic means to achieve just this effect. The word *metaphor* which, in Greek, means a transport from one place to another, means exactly that in authorial practice: the reader is moved from 'here' to 'there' [...]. It is a means to visualize, 'to paint' with words (Czarniawska, 2004).

The metaphor of the glass ceiling is recurrent in the accounting literature on gender; about 25% of the articles on this subject study various aspects related to the existence of the glass ceiling (Dambrin and Lambert, 2006). The expression "glass ceiling" is a term coined in the US in 1987 and quickly adopted by researchers to indicate the barriers excluding women from occupying the highest levels in organizations and to describe the phenomenon of vertical segregation within the profession. It is contended that this ceiling is rising and that nowadays the ceiling is placed at the highest echelons of the profession (Dambrin and Lambert, 2008; Hull and Umansky, 1997).

The connotation of the glass ceiling metaphor is that of an invisible barrier which blocks women from going any further up (ILO, 2004; Wirth, 2001). It is argued that the glass ceiling may exist at different levels depending on the extent to which women can progress in organizational structures; in some countries or companies, the glass ceiling may be closer to the corporate head, while in others it may be at junior management level or even lower (ILO, 2004). Nonetheless, the perspective given by the use of such a metaphor is static, picturing a deceiving image of a single obstacle.

For Wirth (2001) the "glass ceiling" does not account for the fact that women managers tend to be concentrated in certain sectors less central or strategic to the organization, such as human resources and administration, so she proposes that this metaphor be complemented with the term "glass walls". Other scholars have also questioned the accuracy of the metaphor "glass ceiling" (Acker, 2009; Eagly and Carli, 2007), arguing that it does not capture the complex practices and processes that concur to maintain the existing gender order in organizations or proposed more suggestive metaphors, such as "leaden sky" (Marry, 2004). Buscatto and Marry (2009) contend that today the "glass ceiling" metaphor has touched its limits and that it tends to enclose the analysis of gender inequalities in a static, horizontal and one-dimensional vision. Dambrin and Lambert (2008), in an attempt to revisit the form and functioning of the glass ceiling, show that the glass ceiling operates on several levels (a two-tier ceiling at the partner and at the "heavy" partner levels), but do not go so far as to question the appropriateness of the concept to translate organizational realities.

Drawing on Eagly and Carli (2007), we propose the metaphor of the labyrinth to replace that of the glass ceiling because the former depicts more truthfully and more forcefully the sinuous road that women must follow in order to attain their leadership goals, and the obstructions they encounter.

In the rest of the paper, we look at the existing explanations of the scarcity of women in top positions by using the labyrinth metaphor.

2. The labyrinth as a more enabling metaphor

Ricoeur (1975) claims that metaphor is also living; it is the principle which revives our perception of the world and through which we become conscious of our creative capacity for seeing the world anew. In this paper we adopt the labyrinth metaphor and we use it as a compass because as we will show later on, it has the capacity to bring new insights in the study of women's rarity in professions and to help us grasp the complex and paradoxical nature of gender relations in organizations.

It seems that the word 'labyrinth' appeared in the context of the myth of Theseus and the Minotaur, where it designates a man-made place (built by the architect Daedalus). This connotation is essential in order to convey the idea of the social inscription of the labyrinth. Its function seemed to be that of a prison where one can enter freely but cannot exit easily. Theseus eventually came out using Ariadne's thread, but how many women are deprived of this help?

The labyrinth is an ideal instrument for exploring women's often intricate professional trajectories and in spite of recurring obstacles it conveys the idea of possibility. Because all labyrinths have a viable route to the goal, it is understood that goals are attainable (Eagly and Carli, 2007).

Several theories seek to explain the scarcity of women in top positions. An early theory puts forward the existence of a "pipe-line" phenomenon, while others drawing from the framework proposed by Morrison and von Glinow (1990) differentiate person-centered, bias centered, and structural-centered theories (Hull and Umanski, 1997).

The "pipe-line" theory explains the scarcity of women in top positions by the late entrance of women into the work market, and by the fact that training a manager takes a long time. This explanation is refuted by Hull and Umanski (1997) who show that in the last twelve years (the average time to become a partner) the number of women partners increased very little.

Person centered explanations focus on purported gender differences in personal qualities arguing that the scarcity of women in top management positions is due to female personality traits and/or behavior patterns that make women less suited than men for leadership roles (Hull and Umanski, 1997). This theory advanced within the framework of the early socialization model (Chodorow, 1989; Gilligan, 1982), views women as possessing "relational capacities and needs, and a psychological definition of self-in-relation, which commits them to mothering" (Chodorow, 1989, p. 184). This type of explanation has been criticized by researches showing that women have the same interest as men in promoting their careers (Reed and al., 1994) and that women managers are not different from men managers (Hull and Umanski, 1997). Additionally, Ciancanelli (1998) criticizes Bernardi's (1998) examination of the influence of life-style preferences on the careers of public accountants by legitimately asking how it is possible to isolate the subjective preferences of people from the social structure of preferences.

One reason for which we also do question Bernardi's explanation is that it offers a "*ghettoized*" vision of interests, abilities, and capacities for the two sexes, a predetermination of the subjects. As Giddens (1991, p. 230) puts it: "there are no generic differences between 'men' and 'women'; differences within these categories often override what is shared in common by men or women

respectively”. A second reason is that this kind of explanation does not take into account the contingencies expressed by macro-social and organizational factors, which at close scrutiny reveal important influences in the choices people make about their professional life.

Bias-centered theories assume that discrimination, stereotyping and bias by the greater part of the population or predominant group is the main cause of inequities (Morrison and Von Glinow, 1990). It is asserted that gender stereotypes (Adams and Harte, 1998; Hull and Umansky, 1997; Crompton, 1987) existing within culture make it difficult for people to assume roles beyond what is prescribed for them.

One of the more enduring stereotypes in the workplace is that concerning women as mothers. Maternity, as associated with family and women’s roles in the private sphere is perceived by organizations as being a lack of commitment (Maupin, 1993; Hooks and Cheramy, 1994; Windsor and Auyeung, 2006). As Haynes (2007b) and Dambrin and Lambert (2008) have shown, pregnancy and motherhood are penalized by organizations, although statistics show that women go back to work after the maternity leave, and continue working in important numbers even when having two or more children⁵.

Structural-centered theories assume that the root causes of inequity are the structural customs and policies of a social system (Hull and Umanski, 1997). There are the structures functioning at both the social level and the organizational level and which may be formal or informal (Anderson-Gough et al., 2005). Hantrais (1993) shows that the French state, by the policies directly oriented toward the protection of working mothers encouraged women to continue working even after having children. It is because of the active involvement of the state that French women manage to counteract some of the negative influence of organizational factors and to continue working even when their British or German counterparts stop working because of social pressure and the lack of child-care options.

In France, in spite of women’s recent social and economic emancipation, it seems that gendered roles appear to remain more or less unchanged. In private life it is still women that assume most of the household duties (INSEE, 2002). This fact attests the slow pace in altering social roles.

We take the view that none of the above explanations taken separately can account for the complex and often paradoxical nature of gender relations. That is why, using the labyrinth metaphor, we will endeavor to ‘weave’ all these factors in an all-embracing picture and to inscribe women’s paths into time and space.

The next section of the paper addresses the methodology we used to explore these issues empirically.

3. Research methodology

The purpose of the present research is to understand women accountants’ perceptions of the obstacles they encounter in their careers and their individual trajectories. It seemed essential to let women accountants speak, as key informants in order to see the reality through their eyes because “people are not only simple agents carrying structures, but they are actively producing the social, so they are depositors of an important knowledge which must be seized from the

⁵ Barrère-Maurisson (2006) speaks of the specificity of French women (*l’exception française*), characterized by a high fecundity rate (the highest in Europe in 2008) and by a high employment rate. The employment rate is more than 90% for women with advanced education and one or two children, and about 80% for those with three or more children (INSEE, 2008).

inside, by means of the individuals' system of values.” (Kaufmann, 2004, p. 23, translated by the author)

This research tries to capture and understand not the reality, because in conformity with the presuppositions of the interpretative framework in which we inscribe our research, the reality is a construction, but the representations of the actors upon the given reality. Thus “the representation is not a mere reflection, but a crucial moment in the construction of the reality”, and as such “the subjective is not opposed to the objective, to reality, but it is only a moment in the construction of the reality, the only one when the individual has a margin of intervention, moment marked by the necessity to select and by the obsession of unity”. (Kaufmann, 2004, p. 60)

I conducted 27 semi-structured interviews with men and women public accountants and trainees and one interview with the partner of a company specialized in recruitment for accounting firms. I decided to interview men accountants because I assumed that it is important that gender studies listen to what men have to say. I believe that broadening the gender agenda in order to include men and a focus on masculinities and feminities instead of men and women (Alvesson and Billing, 1997, p.99) would prove productive for studying the complex and often paradoxical gender relations in organizations. The basic profile of the interviewees can be seen in Table I (detailed profiles are given in Appendix 1 at the end of the paper).

The interviews lasted between 45 minutes and 90 minutes and were all tape-recorded. They generally took place in private offices, though especially for the interviews with the trainees we also met in more unofficial places like cafés, terraces, and individual homes. The method used to find respondents was the snow-ball method, namely on recommendations from the persons already interviewed. Consequently, the sample is not intended to be representative of the whole population.

The interviews were all tape recorded, with the permission of the participants, and transcribed. Notes of my first impression of each participant were made immediately after each meeting. I avoided taking notes during the interviews because it was deemed more important to keep eye contact and to communicate, by gestures, understanding and empathy with the narrator. The transcripts were subsequently coded for NVIVO 8⁶, a qualitative data analysis software package. This software allows interview material to be coded line-by-line under the categories determined by the researchers. As Anderson-Gough et al. (2005) note, codes can be drawn not only from the three obvious sources: existing research questions, theory, and empirical data, but more importantly from the interaction of these three elements during the research process. This process led to the interpretation of the interviews presented in the following section.

Table I. General characteristics of interviewees

Type of accounting firm ⁷	Number of women	Number of men	Total interviewees
Big Four firms	9	1	10
Medium-sized firms	7	1	8
Small practices	6	3	9
Human Resource firm	1		1

⁶ In some cases I coded directly on the audio files as NVivo 8 allows, enabling me to note in real time the voice inflexions, emphasis or emotion of the speaker.

⁷ Based on our empirical research and statistics about the accounting market, we have considered small firms, those with less than 3 1-2 partners and medium-sized firms, those having between 3 and 10 partners.

Total number of interviews	22	5	28
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4. Groping their ways through the labyrinth

Anderson-Gough et al. (2005) assert that there are formal and informal processes that concur to maintain the existing gender order in organizations. For instance, women encounter such formal obstacles as those concerning temporal organization and appraisal processes. The informal obstacles are more subtle because they attest to the existence of a parallel, unofficial structure to which women do not traditionally belong, the lack of a mentor and of role models, etc and is directly linked to the socializations processes aimed at transforming new recruits in professionals (Grey, 1998). Roberts and Coutts (1992) support the idea that even if women obtained formal qualifications (e.g. academic qualifications) similar to those of men, they still could not go beyond a certain level because they did not acquire the necessary organizational qualifications.

In our opinion, existent literature on the vertical segregation in audit firms presents a rather static picture of the glass ceiling's being a blocking point, although lately research claims it has moved higher to the senior manager and the partner level (Dambrin and Lambert, 2008). We are instead proposing a dynamic perspective on women's scarcity at senior levels using the labyrinth metaphor which sheds light on the multitude of ups, downs and sideways moves marking women's careers.

Our analysis suggests the following: firstly, it appears that there are a multitude of obstacles building up in time as women move from one level to another inside the firm (4.1). Secondly, we explore, based on the labyrinth metaphor the twists and turns of women's paths under the pressure of these obstacles (4.2).

4.1. *Obstacles causing women's scarcity*

The labyrinth metaphor represents a sharp lens for looking at women's trajectories and to show why at each level of their professional life, the number of women will be thinning out, as they are delayed, deterred, led astray and often eventually move out.

4.1.1. *Steps in the organizational labyrinth*

The steps women take on their career paths may be followed right from the first days of their organizational presence using the labyrinth metaphor.

The present paper focuses on the organizational level since organizations represent strategic scenes for the study of gendered confrontations.

The organization is important both as a structure which shapes a distinctive environment of gender relations and also as a space for the 'playing out' of those relations. Thus, the gender culture of an organization is necessarily spatial, bounded by the limits of organization practices in space. (Jones, 1998)

Notwithstanding the progress women have made, organizations are gendered places where the prevailing norms and the managerial models are constructed in conformity with a masculine logic (Laufer, 2004).

Recruitment

The large accountancy firms often aim to recruit equal numbers of men and women at each intake, following a logic of equilibrium between men and women, even though sometimes there are more women than men with good records. This policy conducted over the years, coupled with a stronger turnover of women (larger firms have difficulty retaining women – Browne, 2005) induces a thinning in the number of women as we go up the hierarchical ladder.

It's old memories, but 15 years ago I was sometimes obliged to slow down the recruitment of women. It was because women were easily recruited, they sold themselves better. ... So, I was trying to find this sort of balance, and we did manage in the end. And sometimes I was obliged to say: "Be a little bit harder on women", because we had something like 65% of contracts with women and only 35% with men. ... Because after all, we are in an activity where there is all the same a very strong turnover and therefore I had to begin with a team, and additionally it would have meant to shoot ourselves in the foot because we knew very well that in the young years there are maternities etc. and this could ruin a promotion. (Women, partner, Big Four, CS)

...when recruiting, the classic way is to recruit young women and men in equal number, but I'm going to deliver to you a small secret off the record: when we're recruiting in the schools, we're recruiting several hundred people each year (...). Had we left the things to be done naturally, in terms of recruitment, and interview and everything, today we would have had more women than men because women's records, young women's records, are qualitatively better. (Women, partner, Big Four, FB)

Thus, the policy of seeking a balance between men and women in the process of recruitment hides a double logic: that of young women becoming mothers and "ruining" a promotion by their temporary disengagement from the firm.

The training period

One of the main characteristics of a profession is the obligation of aspiring members to follow a training period and to pass an entrance exam. In France, after a training period of three years, the trainee has to take a written and oral exam and to present a dissertation of about one hundred pages. The entire process takes about five to six years, as the dissertation exam is especially difficult to pass. Only after having passed these three exams, which together represent the Diploma of CPA or *Diplôme d'Expertise Comptable (DEC)*, may the trainee register with the profession and practice as a CPA.

The proportion of women trainees is slowly increasing: today they represent 44% of all trainees, an average increase of 0.71% per year since 2001, when they represented only 38%. However, if we look at the whole trajectory from the beginning of the three-year training period, which generally turns into five or six years before obtaining the DEC, we can spot another stumbling block that translates into a lessening of the number of women.

The average age to begin training in France is rarely less than 26, compared to Great Britain where the average age is 21-22 years old and 70% of the trainees qualify before they are 26 years old (Hantrais, 1995). This analysis becomes more pertinent when we relate the average age of becoming a CPA (about 30 years old – Hantrais, 1995) with women's average age when giving birth to their first child (29 years old)⁸. Thus, women are asked implicitly to make a choice between having children and becoming CPAs.

As revealed by the interviews, small and medium-sized firms also place obstacles in the way of young people wanting to become CPAs. It seems that this would upset the hierarchy in these firms as some of the older employees may not be CPAs, and the newly *diplômés* could demand higher salaries. It also seems that young women are more affected because this attitude finds an ally and a justification in the existing female role models.

I worked for two years in a French accounting firm of about a hundred employees and they did everything they could to prevent me from becoming a CPA: [it was] impossible to follow the compulsory training⁹ because they always had me sent on a mission outside Paris at that time and they were telling me that I am too young and that maybe I would like to have children. And to make things worse, the first time I sat the oral exam (I obtained the DEC the second time) two examiners, one of whom was a known professional asked me if I wouldn't rather prefer to have children because of my age (W, ex supervisor, Big Four, YS).

From getting the diploma to registering with the Ordre

Another obstacle for the women is registration with the *Ordre*. In 2007, women represented about 44% of the trainees and about 38% of those passing the DEC. Yet, they accounted for only 30% of the newly registered and for only 18% of all CPAs in practice (an increase from 12% in 1994). Though the percentage of women newly registered with the *Ordre* increased from 27% in 2003 to 30% in 2007, our analysis of the data from the last twelve years shows a different underlying reality. Thus, women represented on average one third of those obtaining the CPA diploma, but only a quarter of the newly registered with the *Ordre* from 1996 to 2007. The reason, as reported by several respondents is that the firms are limiting the number of persons registering with the *Ordre* only to persons having the right of signature (W, supervisor, medium, SL), that is the partners in small and medium firms and senior managers and partners in Big firms. In these categories women represent only a small minority. Firms are behaving in this way in order to limit expenses. Because of these economic considerations the impact on women's joining the *Ordre* is negative.

Women's enrollment numbers in the public profession¹⁰ have increased for the two methods of public practice (the salaried and the independent or entrepreneurial practice). Between 1996 and 2007 the percentage of women as salaried accountants increased from 23% to 31%, and for those practicing independently from 21% to 30%. The marked increase in women enrolled in independent practice may indicate a last resort way to get beyond the organizational glass ceiling (Lapeyre, 2006, p. 63; Laufer, 2004). For men, the situation is reverse: men's enrollment numbers for independent practice are diminishing from year to year. This could be explained by an increased desire for security in the case of male accountants.

⁸ In France, 50 % of the women with superior studies become mothers before the age of 29 and 70% before the age of 33 (Rendall et al., 2005).

⁹ It is one of the duties of the apprentice accountant to follow the training sessions organised by the *Ordre des Experts Comptables* (OEC) once or twice a year.

¹⁰ The term public profession will be used from now on to refer to the accounting profession and the *Ordre*.

Professional upward mobility

Accounting firms generally tend to emphasize a culture of long hours, dedication and availability, all of these being the foundation on which rests the rhetoric of service to the client. The Big Four firms seem to have a business model constructed to the slightest detail to place competition at its core. They function upon a logic of “up or out”, which forces people either to advance or to quit. It is a system where mobility is represented as being based on meritocracy (Grey, 1998), but Kirkham (1997) argues that promotion and advancement in the large accounting firms appear to be dependent on economic rather than professional success.

At the beginning of a career in a large public firm, promotion, though slow (there are lots of steps to climb), comes almost every year. It is in the more senior years, generally beginning with the grade of manager, when it becomes obvious that becoming a partner will be difficult or even impossible.

But then obviously this percentage [of females], let's say of 50-50 the first year, it will perhaps be eroded a little in the second year. And, of course, already the young women if they want to have children, or go on maternity leave, they have the right to six months of maternity leave. So practically, their career is slowed down, because the logic of an audit firm is that you change position every year if all goes well. You become junior assistant, then experienced assistant, then chief of mission...it depends on the existing levels of qualification in each firm. ... You stay senior, in principle, three years and then you pass to a stage, which is important, that is you become a manager... And, then, the logic is to stay manager for about 5 or 6 years and then if all goes well, we could imagine being co-opted as a partner at the end of ten years. So, obviously, at each step of this ten-year career we will have an important percentage of women who drop out. (Woman, partner, Big Four, FB)

The competition is very strong and reaching partnership is a highly political matter, and women outside the informal organizational network do not stand a chance of being co-opted. These women, recognizing they have been deceived by the organizational system found in larger firms, may decide to take an early exit. They refuse to adapt to the existing model, a “masculine model of professional investment, of performance, availability and mobility” (Laufer, 2004) and decide to leave the profession. This path will be explored in section 4.2.3.

Criteria of selection and promotion, as objective and transparent as they may seem, can be manipulated and the gendered mechanisms embedded in the functioning recipe of accounting firms may still work. As Sarah Churchman, Head of Diversity at PricewaterhouseCoopers (PwC)¹¹ declared:

At PwC, the criteria for promotion are clear cut and based on meritocracy, with productivity and behavior being key points. In our own research we found that what turns women off is the lack of positive role models – women look up to senior positions and don't like what they see, especially perhaps in the work/life balance. Why aren't there more females in top jobs? Even with very clear criteria for promotion in place the process can be manipulated, assessments can be subjective, with people promoting in their own image – people like themselves.

¹¹ Source : www.bagladyit.com/downloads/download.asp?DownloadID...

We are thus led to understand how in spite of the existence of gender-balanced recruitment policies, formal qualification exams, objective promotion criteria and assessments, women are still confronted with potent homo-social processes reproducing gender imbalances. The current struggle seems to be less with open discrimination than with these shadowy structures of non-spoken assumptions and informal networks pervading organizational culture.

4.1.2. Enduring stereotypes: *'that's not it; that's still not it'*

The most powerful barriers causing gender inequality are those resulting from stereotypes embedded in organizational structure and culture (Anderson-Gough et al., 2005; Barker and Monks, 1998). There seem to be two main stereotypes which pervade the processes and practices within accounting firms. In the first place, our interviews show that in spite of women's progress up the organizational ladder, the jobs carrying the highest responsibility and power are still deemed not compatible with feminine qualities. Secondly, stereotypes regarding motherhood as a potential disengagement with the firm still linger in the organizations.

Recently, women do not face open discrimination anymore; things have become more subtle, more "glassy". The continuity of the established social fabric, in the vision of Kanter (1977), keeps reinforcing the stereotypes assuming that women are less qualified to hold management positions. The predominance of men in management positions assures the continuity of the women's exclusion from these positions because these men will try to secure their positions by promoting as peers and successors people with the same qualities as them.

...and then it's more subtle because we see it, we illustrate it even in our actual structures, it's that men were so used to being in charge, at the level of their close teams, at the level of the presidents that raised them at their side etc., to work in a brotherhood of men ...that having a women at the table ...it's not normal, it's not standard. (Woman, partner, Big Four, CS)

Even when reaching the highest ranks, women are sometimes excluded from sharing in the power of this position and they are more a kind of second-rate partners (Dambrin and Lambert, 1998):

When I spoke to the women of that partnership, they told me: "we are powerless partners, we do not belong to the closed circle, we do not feel valorized, and all they want from us is to work". One of them, who was the most talented, managed eventually to get herself a place, with difficulty, more egalitarian, but she had to struggle a lot for it. We're quite a macho profession. (Man, partner, medium, TP)

As other scholars have pointed out before (Dambrin and Lambert, 1998; Anderson et al., 1994; Maupin and Lehman, 1994), organizations are pervaded with stereotypes regarding motherhood. One woman, having worked for many years for a Big Four firm, describes the pressure she felt, the lack of confidence that she was serious about her work: "they were always afraid that I wouldn't be available. Of course, it never was the case." (W, partner, medium, FS)

It is not rare that women returning from the maternity leave find themselves shunt aside (*mises au placard*) and they have to more or less start from the beginning to build their files. They feel like have been rebuked and punished for their temporary disengagement:

There was strong competition and even though I was equally competent, given the fact that they couldn't see me in the future (*projeter*) because of my maternity leave, I couldn't find my

files because I had been replaced during the maternity leave. (W, senior manager, Big Four, CL)

Some women, especially those working in Big Four firms think that the structures and the actual work reflexes, which are made for men, need to evolve (W, manager, Big Four, CM). Women do not ask to work less, but to have more flexibility (W, senior, Big Four, CP).

4.1.3. Building social capital: networking and being mentored

The importance of the mentoring relation and the benefits of being a member of informal networks for a professional's career have been acknowledged in the research literature (Anderson-Gough et al., 2005; Scandura and Viator, 1994; Barker and Monks, 1998). Interviewees recognized this:

Maybe the fact that we feel the necessity to get back home sooner in the evenings means that we spend less time in this relational aspect which could seem a priori futile, or as a waste of time, to waste more time to speak with one or another etc. ...I realize it's something very important... it is an important aspect to take your time to waste your time, between inverted commas. Because it's like that, beyond the technical aspect of a file etc. we learn which are the...power chains in the entity, who has the power, over what, how things are moving on, what new files are arriving. If you want to take a position on a file, you have to have the information from upstream. The more you get your information from upstream, the more you can act and obtain something. (Woman, ex manager, Big Four, SN)

However, younger women managers are rejecting the models women partners embody as not being consistent with their projections of a more balanced family life.

...but the problem of women managers today is that they don't want to be like us [the women partners], so tough, so hard working and everything. ... I think that they do not want [to resemble us] because they have in fact seen that to be inside the masculine system, you have to play by the rule of the game ... play by the rules of the game and only by the rules of the game, no matter what is happening next to me, that's not the problem. I have a rule, I follow the rules like in a football match, while you, you are responsible for the children, the family, which doesn't mean that men aren't. (Woman, partner, Big Four, FBX)

Additionally, it seems that young women do not want to play by the masculine rules and they do not seem willing to take women partners as role models. This corroborates the findings of Maupin and Lehman (1994): "it appears that being successful in an accounting organization means suppressing or eliminating attitudes and behaviors that would identify them as 'typically female', and therefore as ill-suited for partnership roles (as those roles are currently defined)". Crompton and Le Feuvre (1992) have also noticed that in professional firms the strategy for successfully pursuing careers involves in part a denial of female identity and/or adopting male characteristics.

Using the labyrinth metaphor we could say that being mentored is like being given an Ariadne's thread that will ultimately guide one to the desired goal. As revealed by the interviews women are often not aware of the importance of networking or because of the family ties cannot give it the required time.

4.1.4. Impact of family ties

For many women, the most fateful turns in the labyrinth are the ones taken under pressure of family responsibilities. It is mostly women who interrupt their careers to raise their children or to follow their husbands in the case of geographic work mobility, and ask for flexible work-time schedules. As a result, they have fewer years of job experience than their men counterparts, which slow their career progress and reduce their earnings (Eagley and Carli, 2007).

A major reason why there are so few women partners in accounting firms seems to be the one-sidedness of women's role in the family sphere. Women still primarily assume the role of childcare and domestic work; researchers often speak of the double work day for women. In consequence, it is more difficult for a woman to succeed in a profession than for a man.

A woman always has a thousand things to do. It is she that makes the house spin...in spite of everything I had to do [she is single partner of an accounting firm], it was still me doing the errands for the week and again me planning what to cook each day. (W, single partner, small, LC)

Often women fail to separate the work sphere from the family sphere, with family life impacting on work and work impacting on family life:

...women, no matter what, ... they have all their children's schedules in their mind. ...I actually have all my children's appointments on my agenda; my husband doesn't have the children's appointments on his. It's like that for me, I can't help it. ... For me an appointment with the doctor for a child is an appointment like all others [business appointments], for me it's exactly the same, I handle both the same way. It's completely mixed. (W, partner, medium, AB)

There is a general agreement among the persons interviewed that there is an incompatibility between having an accomplished family life and having a management position, but while some of them deem necessary a change of profession to accommodate more family-oriented values, others think that the current order of things is natural and excelling in either of the two is a matter of personal choice:

It seems very natural to make one's choice and then take responsibility for it. If you want to be a mother who goes at 4:30 to pick up her child from school, you cannot also pretend to be number one in an accounting firm. It's not compatible, no matter what the potential is...(W, single partner, small, ET).

It appears that the ambition to do everything very well, to be super-women is not serving the interest of women. Performance at work necessarily must impact on the time allotted to family, and it is in the best interest of a woman to give up trying to do everything very well. She has to make a decision about the sphere in which she will perform better. Being both a model 'mommy' and a successful career woman seems not to be possible in the long term because of the social construction of these roles. Moreover women are experimenting fragmentation between their professional identity and their motherhood identity. They feel that they are neglecting their children when being at work and neglecting work when they are with their children:

A woman is torn in two. She says: when I am here at work I am not taking care of my children, when I am taking care of my children, I am not doing my work. [...]. We are spending our time being torn between the two (Woman, partner, Big Four, FBX).

The organizational culture of long-hours, availability, competition and efficiency is hard on most women. But it is motherhood which makes the main difference between the life of a man and a woman. It is then that women begin to wander in the labyrinth, to make detours and to lag behind men's steady advancement:

And I tell you a woman's [life] cycle, it's on a different wavelength than men's. A man will graduate and in this first phase we are equal. Then, men will be given responsibilities in priority because women will have begun to have babies (W, single partner, small, PE).

Balancing work and family often cost women professionally. As we have seen there are several factors derailing women from their way up, but motherhood looms large. Becoming a mother is an important turning point in the career of a woman as our empirical research shows that this often implies reorganization in her professional life and the making of a decision of what place will be given to family and what place to work.

It seems that it is still women who follow their husbands in the case of professional mobility, so in most cases they will have to adapt to the new situation and find a new job.

So, I spent four years doing audit and after I had a very different career, I left audit in order to get married, I married an exporter, so it was really incompatible, we weren't seeing each other at all [...] so I decided to stop. [...] I was a teacher seven years and then he came to Paris, so I had to leave again. (Woman, partner, Big Four, FBX)

It appears that the tension between the professional and domestic sphere is more evident as we are dealing with more qualified women because "they are those having the most clout in the game of power relations which is building up between sexes on this double front of professional and domestic work" (Bouffartique, 2005).

4.2. Women's paths: taking turns

Organizations are gendered places and as we have seen in the section identifying the obstacles confronting women, it is often more difficult for women than for men to succeed. In the following section some of the turns women are taking through the labyrinth are presented: blind alleys, side tracks and early exits.

4.2.1. Blind alleys: part-time work and narrow specialization

Evidence from the interviews shows that it is mainly in large firms that there has been significant progress concerning the existence of work arrangements compared with the situation twenty or more years ago. On the other hand, small and medium firms are confronted with a shortage of personnel every time a woman takes maternity leave, and, regardless of size, firms are unwilling to grant alternative work arrangements for maternity and childcare. Work arrangements are often toughly negotiated, and penalizing to a woman's career (Dambrin and Lambert, 2008; Windsor and Auyeung, 2006).

[Part-time work] is something looked down on because it's more complicated to manage at the planning level and then it shows that we're not available; it also shows that between professional and private life, the employer prefers that professional life **be** the priority. (W, supervisor, medium, SL)

Working part-time is often not a favorable arrangement for women, because it often means that they will work the same number of hours, but will be paid less:

Working four days out of five was rather difficult, it was quite a difficult goal to reach; the danger was to eventually end up doing the same work as before but on a smaller salary. (W, ex manager, Big Four, SN)

Alternative work arrangements and other family-friendly programs are perceived to improve the work environment and to retain valued employees (Frank and Lowe, 2003) but in order to be organizationally acceptable, they have to be also professionally and socially acceptable (Barker and Monks, 1993). At present, work arrangements are mostly tolerated and often toughly negotiated and people using them are diverted from the partnership track.

I knew that I wouldn't be made partner at [name of a Big Four] because as it was, I wasn't working on Wednesdays and this was a choice I made when my second child was born. And if today I am where I am [a partner in a small firm] ... I think it's because I knew how to pace my efforts and to manage to deal with them both in parallel [family life and career]. And then, I think, that in order to become a partner you must have worked enormously or developed a very, very, important network, which is not considered work, but which is a mode [of being], of making yourself available outside of your family. And that I wasn't ready to do either. (Woman, single partner, small, PE)

Beechey and Perkins (1987), quoted by Sheridan (2004) maintain that gender enters into the construction of part-time jobs and that the division existent between full-time and part time work is an essential contemporary expression of gender within the sphere of production. That is, full-time work is appreciated in the organizational context, while part-time work is constructed as a partial disengagement, as a lack of loyalty and in consequence not compatible with management positions. It is not fortuitous that it is women who overwhelmingly resort to part-time work.

In their study on two Big Four accounting firms, Dambrin and Lambert (2008) shed light on two alternatives to the up or out model, for the women who are not partners and who want to stay with the firm: specializing in a particular domain of auditing, or a lateral move into a staff support function. Specializing narrowly limits the chances to become a partner because a partner is a manager and s/he has to have a wider perspective on the business.

In the early days of my career, I worked on a variety of projects including non-audit work. I had the opportunity to be on one job which widened my knowledge of the banking sector. This meant I didn't become too specialized which might have limited my opportunities to become a partner. (W, partner, Big Four, AH)

Specializing narrowly or working part-time lead to blind alleys, because they are a solution that may look good for the moment, but which may have negative repercussions in the future.

4.2.2.. *Unusual tracks*

Another path that is not valued in a firm is moving into a staff support function, or as we termed it, taking an unusual track. These tracks are alternate tracks, not the main tracks those working with the clients and being directly profitable to the firm by bringing money in. It appears that “being in the business of doing business” is the surest way of becoming partner.

[The staff support function] is particularly difficult because it’s something that is absolutely not recognized inside the audit firms. They do need a technical department, but for them it lacks the commercial side, the turnover side, so it’s surely not the royal way to become partner. (Woman, partner, Big Four, FBX)

Though technical competence is prized by the firm, it does not constitute an asset in itself, but it has to be placed in the service of the client, a result oriented and performance-driven logic.

4.2.3. *Taking an early exit*

As a side effect of the existence of obstacles, we are witnessing an exodus of women from public accounting to the corporate sector; big firms are especially confronted with a high and costly turnover (Browne, 2005). The main destinations of women’s migration are businesses outside accounting (private practice). Sometimes, going to smaller accounting firms or starting a practice, that is, becoming owners is also considered an alternative. Starting up an accounting practice is envisaged as both an alternative to the organizational career and a solution to the glass ceiling (Laufer, 2004).

How should I put it? We were half/half in numbers [the partners], but not in power. The power was set aside for the founders, and the founders were men. This is also one of the reasons that determined my leaving. Because I thought that even if I were a partner, I hadn’t the power to decide. (Woman, single partner, small, PE)

Moving out of the public profession or setting out on her own are sometimes seen as an exit from the labyrinth, a refusal “to play by the rules of the game”, but sometimes what seems to be an exit from a labyrinth is only the entrance into another.

In France, entering private practice is equivalent with leaving the public accounting profession and implicitly the withdrawal of the right to be a member of the *Ordre*. The main reasons for entering private accounting are generally the search of more flexibility in order to reconcile family life and professional life. Yet, life in a non-accounting business compared to public practice is less dynamic and the tasks are less challenging and less complex (Woman, partner, medium, JL).

The second choice women may have recourse to is going to smaller accounting firms or starting their own accounting practice. This departure is generally accompanied by a smaller remuneration and a decrease in social status.

5. Discussion

Our paper seeks to reveal the mechanisms fostering women's scarcity in top positions by presenting on one side the obstacles and on the other, the dubious ways women often go in order to escape the labyrinth. As we have shown in the preceding section, women's scarcity in top positions in organizations is constructed with each step they take in their professional journey, and each step induces a thinning out of the number of women in competition for the top. Additionally, the existence of stereotypes with regard to women's capacities as leaders and with regard to motherhood, the inadequate and insufficient professional socialization and the burden of family duties impact women's professional choices.

Structures and agency: choice or no-choice?

The structures are "forces beyond our control that shape our identities", whereas agency is "the degree of control which we ourselves can exert over who we are" (Woodward, 2004, p. 6). The question that arises is to what extent can women CPAs shape their professional identities? Existent literature on gender in accounting deals mainly with the work of structures and it has been little preoccupation with determining to what extent people are able to reconstruct themselves and their identities.

On the one hand, identities are linked to organizations in that organizations are one important location for their construction. Individual identities are deeply affected by the work of organizations of which the individual is a part. On the other hand, organizations also have collective identities, the shared beliefs that members have about the enduring and distinctive attributes of their organizations. (Clegg et al., 2006, p. 312)

Our research seems to show that women are not completely free to choose their lifestyle as organizational processes, existing stereotypes or family duties constitute many obstacles blocking or derailing their advancement through the labyrinth. Additionally, they are also confronted with strong moral dilemmas as they are constantly made to choose between their family life and career. Nevertheless we saw that women's career paths are not always out of their control; they have a certain degree of agency in choosing one's lifestyle in spite of the existence of not only barriers to emancipation (epitomized in the work of structures), but also of a variety of moral dilemmas (Giddens, 1991, p. 231).

Giddens (1984, p. 14) contends that an agent ceases to be such if he or she loses the capability to "make a difference, that is to exercise some sort of power". Sometimes, as we have seen, women because of their limited space to maneuver, decide to exit the labyrinth, that is, to act as agents of their own life and refuse "to play by the rules of the game".

The labyrinth metaphor suggests, contrary to the linear, upward advancement put forward by the glass ceiling, the idea of a winding road with many twists and turns, blind alleys, detours and unusual paths. One has the liberty to move between its confines, to take whichever way is available, but not all the ways take you to the desired destination. Additionally, the steps previously taken in a certain direction may restrain the range of choices available in the future:

The system is not deterministic but is contingent over time, meaning that choices made lay the basis for later choices. Earlier choices are not determinate of later ones, but they help form contingencies (Clegg et al., 2006, p. 202).

For example, having chosen at some point to work part time and not to dedicate time to building a relational network may mean the definitive push aside from the partnership track.

There are two ambiguities of women's scarcity at the senior level. The first is in connection with Dambrin and Lambert's (2008) finding that women take alternative trajectories to the "up or out" model even before hitting a "ceiling", which makes it all the more difficult to identify any glass ceiling. As asserted earlier, this study calls into question the appropriateness of the glass ceiling to account for women's scarcity in management since as we have shown women's trajectories are far from being linear and the understanding of the fact that they will not be made partners dawns on them gradually, as they see their women colleagues pushed aside, their files taken away from them or their not receiving a deserved promotion as a penalization for motherhood, or even as they come to understanding that part-time workers are never co-opted as partners. All these things contribute to women gradually deciding to abandon the quest for partnership. We have argued that rather than a single insurmountable barrier, it is more a case of previous choices of direction in the labyrinth limiting the range of choices one finally has. Motherhood is one decisive turning point in the life of a woman when difficult choices are forced on her: to work part-time or not to work part time? to go into a support function or to insist on working with clients? to invest in socializing or to go home after work? to be or not be a *vraie mère*? The answers to these questions will be decisive for her future career.

A second ambiguity is the finding that, while having children is indeed penalizing for a woman's career, the women who make it to the top succeed in spite of being mothers. Our empirical research showed that it is common for women partners to have two or more children, a fact called by Barrère-Maurisson (2006) the "French exception". It seems that state policies regarding working mothers have a limited influence at this level because from a certain level of income upwards women prefer not to lean on the social welfare system for the care of their children, but to hire full-time nannies. These women have the means to offer their children the best money can buy and with this money they buy a clear conscience, as this interviewee suggests:

I wanted my daughter to leave the nursery at 4:30, that she has somebody to pick her up and take her to the park to take some fresh air and then take her home...you see, you have to put money in to actually free yourself of guilt and be easy in your mind. (W, partner, medium, JL)

Conclusion

This paper makes a contribution in two main ways. Firstly, using Eagley and Carli's (2007) metaphor of a labyrinth illustrates the obstacles for French women public accountants right from the early days of their intended career paths showing how the career path is up and down, and sideways, as in a labyrinth. Secondly, the paper begins to explore exit points and alternative destinations for women accountants.

Existent literature on the vertical segregation in audit firms presents a rather static picture of the glass ceiling as being a blocking point that recently may have moved higher to the senior manager and the partner level. Based on my findings, I asserted that women's scarcity is not due to the existence of a barrier close to the top which prevents women from reaching it, but rather it is due to a series of obstacles, in connection with both the formal structure of the organization and the informal structures (Anderson Gough et al., 2005), that little by little cut the majority of women off from the road to the top. I argued that it is the winding path that women are often

constrained to follow, because of family ties and the multitude of successive obstacles, which gradually induces the reduction in the number of women in competition to reach the top.

Our findings corroborate those of Dambrin and Lambert (2008), namely that the organization erects both implicit and explicit sanctions, tied to its desire to neutralize the effects of motherhood, sanctions which may delay or stop women's advancement to top positions, sending them to wander in the labyrinth, offering them compensation positions or determining them to take an early exit.

As a side effect of the existence of the labyrinth and of women gradually understanding that they will never become partners, we are witnessing an exodus of women from public accounting firms especially larger ones. The main destinations of women's migration are: non-accounting businesses, starting their own practice, and smaller accounting firms. Moving out of the public profession or setting out on her own are sometimes seen as an exit from the labyrinth, a refusal "to play by the rules of the game", but sometimes what seems to be an exit from a labyrinth is only the entrance into another.

The concepts of masculinity and femininity have proven to have a powerful explanatory ability in understanding the context of audit firms because the culture of these organizations displays traits of masculinity in which top positions are highly political. These traits are being characterized by careerism, competition, and networking. As a consequence, the employees displaying feminine traits such as favoring family life (not doing extra hours or working part-time etc.), whether they be men or women are deemed incompatible and excluded (Hines, 1992; Kirkham, 1992; Kirkham and Loft, 1993). In spite of the existence of gender-balanced recruitment policies, formal qualification exams, objective promotion criteria and assessments, patriarchal relations in the workplace appear resistant to change (Walby, 1997, p. 41).

The entry of women in greater numbers in the profession, together with the importance their skills and talent represent for the firms, may be able to slowly change the practice of accounting, mainly through the introduction of work-arrangements. Smaller firms increasingly are increasingly copying the family-friendly behavior of large firms in their effort to retain women. But for work-arrangements to be acceptable at the level of the organization they have to cease to be connected with an attitude of less dedication toward the organization and cease to penalize employees in terms of promotion.

Women managers are rejecting the models women partners embody as not being consistent with their projections of a future life with a more balanced family life. Kelan et al. (2009) call the young people the 'reflexive' generation because they are constantly reflecting back on the relationship between self, work and life. Consequently, this criterion must be taken into account when devising policies to reduce the turnover of the workforce, as executives have to understand that flexibility is not just a women's issue. Training a certified public accountant takes a long time and represents an important financial investment. This is especially true of the large accountancy firms where specializations are very narrow. In today's world where human resources constitute an important asset for firms, especially in intensive knowledge-based industries such as accounting and auditing, firms can no longer accept losing talented people.

Large firms are taking measures concerning the coaching of women for leadership or the reintegration of those returning from maternity leaves. It seems that all these measures are aimed to adapting women to the organizational culture. Are women ever going to begin shaping firms' cultures?

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Appendix I. Profiles of the public accountants (CPA) interviewed

Position	Short biography	Sex	Number of children	Experience in number of years	Denomination in the study
Partner	She began working for a Big Four more than 30 years ago.	woman	2	30+	W, partner, Big Four, FB
Partner	After graduating from a Business School she began working for a Big Four more than 30 years ago and 8 years later she was a partner.	woman	none	30+	W, partner, Big Four, CS
Partner	She created her own firm in the 70's. She has had important missions as an auditor. She is the sole owner of a small firm.	woman	3	30+	W, single partner, small, TS
	She worked 9 years in a Big Four, had two children and had made manager. Then decided to go into private practice (a bank) and she stayed there two years. She returned to the Big Four firm as a director and had her third child. After 5 years, understanding that she wouldn't be made partner she decided to leave and to start her own practice. She is currently in partnership with two other women.				
Partner	For a period at the beginning of his career he worked in a firm where he also did his apprenticeship. In order to have more flexibility and because he was also teaching he decided to set up his own firm. His wife joined him six years later. In the mean time he gave up teaching in order to make steps towards a more normal family life. Now he works only six days a week.	woman	3	30+	W, partner, medium, FS
Partner	She began training as a CPA in a firm where she stayed a few years and after the birth of her first child she left for a firm where she was promised to have more time off. That was not the case and after six years spent in the firm she quit without having found another job. A few months later she joined the accounting firm of her husband. After the birth of their second child she now works part-time.	man	2	20+	W, partner, small, PB
Partner	She worked 4 years for a medium sized firm public firm, finished apprenticeship and became CPA. She is thinking of leaving to work for a private company for a while.	woman	2	20+	W, partner, small, IB
Supervisor	She is currently in her second year of apprenticeship in a medium-sized firm. She wants to obtain the DEC as soon as possible because she thinks that this diploma is a guarantee of freedom and flexibility.	woman	none	<10	W, supervisor, medium, SL
Senior	She graduated from a Business School and she is disabled. She worked two years in a bank, then began training as a CPA in a firm from GBR. Currently, she has been working for 2 years in a Big Four in France and is senior. Her disability forced her to work part-time. At some point she had problems because the manager she was working with, a man, was forcing her to work more in spite of the seriousness of her heart problems.	woman	none	<10	W, senior, medium, JV
Senior		woman	none	<10	W, senior, Big Four, CP

Supervisor I	She graduated from a Business School. She has been working for 4 years in a Big Four firm. She will soon be made supervisor II. She says that she will leave the firm if when having children she won't be able to balance work and family.	woman	none	<10	W, supervisor I, Big Four, CM
Partner	She worked 10 years in a bank before deciding to become a CPA. After becoming a CPA she became the partner of the woman she had been working for until then. A few years later they took another woman as partner.	woman	2	10+	W, partner, medium, AB
Partner	She worked 15 years in large firms. She had one miscarriage and her husband divorced her as she was working and traveling too much. After the birth of her only child she had to go back to work after only a few weeks of maternity leave even though she is a single parent. She decided to go into private practice as a CFO, but after only one year she preferred to return to public accounting. She is currently in a partnership with two other women.	woman	1	20+	W, partner, medium, JL
Ex manager	She worked 11 years in a Big Four where she made it to the director position. She decided to leave because she thought she didn't stand a chance to be made partner. She currently works for the <i>Ordre des Experts-Comptables</i> .	woman	none	10+	W, ex manager, Big Four, SN
Manager	She worked two firms at the beginning because she thought people were reluctant to train her. Currently, she is working for a medium-sized firm as a manager and has almost finished training as an accountant. Her husband is a CPA having his own practice.	woman	pregnant with 1st child	<10	W, manager, medium, IB
Senior manager	She worked for a Big Four since 1994, has changed department four times in search of more normal working hours and less traveling.	woman	2	10	W, senior manager, Big Four, CL
Partner	She worked for 13 years in a Big Four, then 6 years in a firm which grew during this time from small to medium-sized, and now she is sole owner of her firm (small).	woman	3	20+	W, single partner, small, PE
Partner	After graduating from a Business School she was recruited by a Big Four firm. She took 12 years to become partner and in the meanwhile had her three children. She never worked part-time.	woman	3	20+	W, partner, Big Four, AH
Partner	He did his apprenticeship in a Big Four and after he joined the family practice, a medium-sized firm. He is divorced and has four children. He says that he began recently to understand that he neglected her wife and children. He admits to having taken refuge in his work from his marital problems.	man	4	20+	M, partner, medium, TP
Partner	Immediately after obtaining the DEC she took over her father's practice. She does not have children and lives in couple with another woman.	woman	none	20+	W, single partner, small, JBE

Partner	She worked 4 years in a Big Four firm. Under pressure of family obligations she quit and for 7 years she was a professor at the university. After that, following her husband, she went back to her old firm and was put in charge of the training department. Understanding that she wouldn't be made partner, she left for a competitor, Arthur Andersen. After AA went bankrupt, following the international scandal, she negotiated her return to the Big Four, this time as a partner. Then the family moved and she was forced to commute for 7 years, spending 5 days a week in Paris working and the week-ends with her family.	woman	2	30+	W, partner, Big Four, FBX
Partner	She came from a poor environment and she had to begin working very young. She started her own practice more than 30 years ago and is solo owner of a small firm. She was prepared to work more; she cannot conceive life without work.	woman	4	30+	W, single partner, small, ET
Partner	He did his apprenticeship in a firm of about fifty employees which was a real nursery for CPAs. Immediately after becoming CPA he set up his own practice. He is the sole owner of a small firm. He recognizes that he didn't assume any of the household or childrearing duties in the style of the traditional division of roles in the family.	man	2	30+	M, single partner, small, GR
Partner	He began working at 17 while studying for accounting diplomas. He always had people who helped him in his professional career. He did his apprenticeship in a medium-sized firm where he had the opportunity to go to Africa on a humanitarian mission. He set up his own practice and is still very much involved in humanitarian missions. He also teaches at the university.	man	2	20+	M, single partner, small, PD
Partner	She was 29 years old and she was financial director of a multinational company when she decided to become a CPA. She began the apprenticeship in a small accounting firm and after becoming a CPA she set up her own practice. She is sole owner of a small firm with complex missions.	woman	2	30+	W, single partner, small, LC
Retired partner	She was sole owner of a small practice. She sold it a few years ago when she turned 60. She is now working as an employee. She never had children because it was too hard in this profession.	woman	none	30+	W, retired partner, SL
Partner	He was made partner in his early 30s as the firm he was working for merged with a Big Four firm. He also teaches and does research at a French Business School.	man	2	10+	M, Partner, Big Four, LL
Ex supervisor	After having worked two years in a Big Four she left to join a large French firm where she stayed two years. After obtaining the DEC, she was recruited by a private company as a CFO. She is currently unemployed as the company scaled down its activity because of the financial crisis. As she is pregnant, she cannot find a job.	woman	pregnant with 1st child	<10	W, ex supervisor, Big, YS
Partner, former CPA	HR firm	woman	N/A	N/A	W, HR, VS